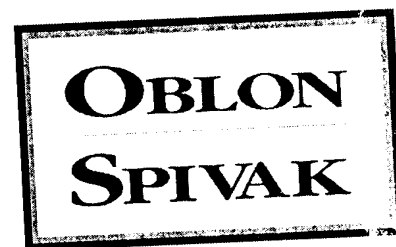




Docket No.: 278591US0PCT



ATTORNEYS AT LAW

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/549,848
Applicants: Atsushi IWATA, et al.
Filing Date: September 19, 2005
For: METHOD OF ALTERING CRYSTAL STRUCTURE
OF GROUP 13 ELEMENT NITRIDE, GROUP 13
ELEMENT NITRIDE AND STRUCTURE MATERIAL
CONTAINING CUBIC NITRIDE
Group Art Unit: 1792
Examiner: Felisa C. Hiteshew

SIR:

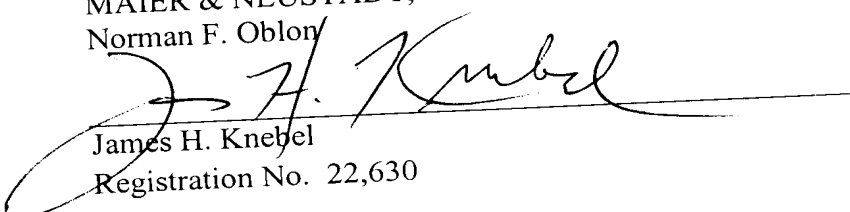
Attached hereto for filing are the following papers:

Response to the Requirement for Restriction

Our online credit card payment in the amount of \$0.00 is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.
Norman F. Oblon


James H. Knebel

Registration No. 22,630

Customer Number

22850

(703) 413-3000 (phone)
(703) 413-2220 (fax)